FINANCIAL DEPARTMENT

COMPTROLLER'S OFFICE, BANGALORE.

Circular No. 417—*B. II, dated* 18*th July* 1940.

Regarding the recovery of Income-tax from Military Pensioners residing in Indian States.

To

All Treasury Officers.

A copy of letter No. R. Dis. No. 56 (6)—I. T. 40, dated the 4th May 1940 of the Government of India, Finance Department (Central Revenues), is published below, for information. All Treasury Officers are requested to follow the instructions contained therein. A copy of the Circular may also be put up on the Notice Boards of the Treasuries and also in prominent places. Spare copies of the Circular will be supplied to the Treasuries separately by this office.

H. V. SRIKANTIAH,
Comptroller (In-charge).

" Letter from the Government of India (Finance Department) No. R. Dis. No. 56 (6)—I. T. 40, dated the 4th May 1940.

Military Pensioners residing in Indian States--Deduction of tax at source.

I am directed to refer to paragraph 5 of the memorandum of instructions for the deduction of income-tax and super-tax every month from salaries, etc., a copy of which was forwarded to you with this Department endorsement C. No. 35 (3)—I. T. 39, dated the 3rd April 1939. Ithas been represented that in the case of military pensioners, residing in Indian States who draw small pensions, the deduction of income-tax at source at the maximum rate is causing considerable hardship in view of the fact that the pensioners, who are illiterate persons, find it extremely difficult to follow the procedure for obtaining an exemption certificate under Section 18 (3) of the Indian Income-tax Act, 1922, or a refund under Section 48 of the Act. To obviate this hardship as also to avoid unnecessary collections at source and subsequent refund, the Central Government has decided that the military pensioners residing in Indian States and drawing pensions of Rs. 25 or less per mensem should be deemed to have obtained the requisite exemption certificate under Section 18 (3) of the Act and that no tax should be deducted at source in the cases. In cases however, where the pension exceeds Rs. 25 per mensem, tax should be deducted at the maximum rate unless an exemption or abatement certificate given under Section 18 (3) of the Act is produced. I am to request that necessary instructions may be issued to all disbursing officers concerned."

Notification No. 1—*C. L. A. D., dated* 24*th July* 1940.

Subject :—*Formation of Audit Circles.*

To

All the Deputy Commissioners, Presidents of District Boards and Sanitary Board, Kolr Gold Fields, the President, Mysore City Municipality and the Commissioner, Bangalore City Municipality, the Heads of Departments, Executive Engineers of Divisions, District Forest Officers and Heads of Institutions, Offices or Commercial Concerns, the accounts of which are subject to Local Audit.

Government having sanctioned in their Order No. Fl. 6495-6—G. F. 133-35-9, dated 27th April 1940, the formation of Local Audit Circles with Headquarters at Bangalore, Mysore and Shimoga, and ordered the posting, in their Order No. Fl. 376—G. F. 133-35-9, dated 15th July 1940 of Messrs. V. S. Subba Rao, S. Raghavachar and N. Narasimha Murty for the charge of the three circles, respectively, it is hereby notified for the information of the offices and officers concerned that the Circle offices have started to function with effect from 22nd July 1940 at their respective places of Bangalore, Mysore and Shimoga. To facilitate the prompt disposal of papers, it is requested that all correspondence on matters relating to and arising out of the Local Audit and Inspection of Accounts of Institutions sublect to local

audit may hereafter be addressed directly to the Assistant Comptrollers in charge of the three circles whose jurisdiction is defined below.—

Bangalore Circle :—Its jurisdiction extends over all the institutions, offices or concerns situated in the Districts of Bangalore and Kolar.

Mysore Circle :— Do do Mysore, Mandya and Hassan.

Shimoga Circle :— Do do Shimoga, Kadur, Chitaldrug, and Tumkur.

Correspondence relating to other matters may continue to be addressed to the Comptroller to Government, Bangalore, as heretofore.

H. V. SRIKANTIAH,
Comptroller (in charge)

MISCELLANEOUS DEPARTMENTS

BANGALORE DISTRICT.

Notification No. C3. 391—40-41, *dated 24th July* 1940.

The undermentioned gentlemen are appointed Dharmadarsis to manage the affairs of the Sri Ranganathaswami temple at Thirumalai in Magadi Taluk, for a period of three years from the 20th July 1940 on which date the term of the existing Committtee expires.

Sl. No.	Names of gentlemen	Age	Caste	Occupation	Remarks
	Messrs.—	Years			
1	M S Narayana Rao ...	38	Brahmin ...	Jodidar ...	Convener
2	Mangal Krishna Rao ...	49	Do ...	Do ...	Member
3	A S Muthuswami Iyengar ...	32	Do ...	Contractor and Land holder.	Do
4	Venkatasami Naidu ...	58	Naidu ...	Retired Assistant Excise Inspector, Magadi.	Do
5	Shroff Rangasami Setty ...	50	Vaisya .	Merchant, Magadi ...	Do
6	T Srinivasa Rao ...	45	Brahmin ..	Shanbhog, Representative Assembly Member and Municipal Councillor, Magadi.	Do
7	R Rangappa ...	35	Vokkaligar ...	Contractor, Landholder and Money lender.	Do
8	Javarappa ...	40	Do ..	Do do ...	Do
9	Venkatappa ...	52	Vanhikula Kshatriya ...	Do do ...	Do

Notification No. C3. 386—40-41, *dated 25th July* 1940.

The gentlemen noted below are appointed to constitute the Committee of Dharmadarsis for the management of the affairs of the Sri Narasimhaswami temple at Savandurga in Magadi Taluk for a period of three years from the date of this notification.

Sl. No.	Name	Father's name	Age	Caste	Profession	Address	Remarks
	Messrs.—	Messrs.—	Years				
1	M S Ramachandra Rao.	M Seenappa ...	38	Brahmin ...	Jodidar and Contractor.	Magadi ...	Convenor
2	M Krishna Rao ...	Subba Rao ...	49	Do ...	Landlord ...	Do ...	Member
3	Singri Doddanarasimha Setty.	Lakshminarayana Setty.	45	Vaisya ...	Cloth Merchant.	Do ...	Do
4	Patel Channalingappa...	Chennegowda ...	45	Lingayet ...	Patel ...	Kalyanavadeyar Mutt.	Do
5	Do Puttegowda ...	Chikkamalliah ...	50	Naika ...	Do ...	Naikanapalya ...	Do
6	Sasalu Thimme Gowda.	Rangegowda ...	50	Vokkaligar ...	Landholder ...	Guddehalli ...	Do
7	Patel Muddaveerappa...	Rudregowda ...	36	Lingayet ...	Patel ...	Veeregowdanadoddi.	Do

A. A. KHAN,
Deputy Commissioner.